## **REMARKS**

## I. Telephone Interview with Examiner Duong

Applicants' undersigned representative called Examiner Duong shortly after receiving the Office Action dated August 3, 2007.

In particular, the Examiner's statements that "Applicant has failed to set forth the subject matter which Applicant regards as the invention" and that the claims as amended are drawn to an invention is different from what is defined in the claim(s) because "an Nz value ... is in the range of from 0.1 to 0.8" is actually disclosed by applicant in the specification (page 4, lines 13-14) were discussed.

Also discussed was the Examiner's statement that the examiner still considers "an Nz value is in the range of from 0.1 to 0.8" as Applicant's invention.

During the interview, the Examiner agreed that it was proper for Applicants to claim a preferable disclosed range. The Examiner also agreed that Applicants' claim language of "an Nz value ... is in the range of from 0.25 to 0.8" is proper under 35 U.S.C. § 112.

Next, the Examiner's statement that "the examiner still considers 'an Nz value is in the range of from 0.1 to 0.8' as applicant's invention" was discussed. Basically, the Examiner agreed that he was not examining the claims as amended in the dated May 22, 2007. The Examiner requested that Applicants file a response to the outstanding Office Action and point out the above discussed errors in the 112 rejection.

II. Request to Withdraw Finality of the Office Action Dated August 3, 2007

As set forth in Section I above, the Examiner has agreed that he has not examined the claims as amended on May 22, 2007. Therefore, clearly the finality of the Office Action is improper.

Withdrawal of the finality of the Office Action dated August 3, 2007 is requested. Further, issuance of a new, complete Office Action that considers Applicants' claims and arguments as filed on May 22, 2007 is requested.

III. The Rejection under 35 U.S.C. §112

Claim 1 is rejected under 35 U.S.C. §112, second paragraph, as "applicant failed to set forth the subject matter which applicant regards as invention".

Support for the claimed range of "from 0.25 to 0.8" may be found in the specification as originally filed, for example, on page 5, line 19.

Applicants respectfully submit that the Amendment filed May 22, 2007 contains no "new matter" and meets the written description requirement of 35 U.S.C. § 112, first paragraph. Applicants also respectfully submit that the present specification provides a fully enabling disclosure for the invention, as claimed, and that the disclosure would enable one of ordinary skill in the art to make and use the invention, as claimed, without undue experimentation.

Applicants request that the Examiner reconsider and withdraw the §112, first paragraph.

## IV. The Art Rejections

Claims 1, 2 and 4 are rejected under 35 U.S.C. §102(b) as allegedly being anticipated by Yano et al. (Yano, US 2002/0149726 Al).

Claims 3 and 5-21 are rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over Yano et al. (Yano, US 2002/0149726 Al) in view of Saito (US 6,285,430 B1).

Applicants respectfully submit that the present invention is not anticipated by or obvious over the disclosures of Yano et al, alone or in view of Saito, and request that the Examiner reconsider and withdraw these rejections for the same reasons as set forth in the Amendment filed May 22, 2007, which is hereby incorporated by reference in its entirety.

As previously set forth, Applicants respectfully submit that claim 1 is clearly differentiated from Yano (US2002/0149726) by the foregoing amendment.

Further, Applicants respectfully submit that Saito recites a technical idea different to that of the present invention, and cannot be the basis of the obviousness of the present invention according to §103.

As shown in Figure 11, Saito recites that the retardation in the thickness direction of the transparent protective film is preferably increased, and the in-plane retardation of the retardation film is preferably increased (hatched part in Figure 11).

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The transparent protective film used in the polarizing plate recited in Claim 1 of the present invention is characterized in that:

the in-plane retardation Re<sub>1</sub> is 10 nm or less;

the thickness direction retardation Rth is 30 to 100 nm; and

the retardation film has the in-plane retardation Re<sub>2</sub> between 60 and 300 nm.

As claimed in claim 1, the present invention exerts the effect in the part other than the hatched part shown in Figure 11 of Saito (thickness direction retardation of transparent protective film being 30 to 100 nm, and in-plane retardation of retardation film being 60 to 300 nm), that is, the section which is not shown in Saito. Saito thus teaches away the present invention, and cannot be the basis for obviousness.

For the above reasons, it is respectfully submitted that the subject matter of claims 1-21 is neither taught by nor made obvious from the disclosures of Yano et al, either alone or in combination with Saito, and it is requested that the rejections under 35 U.S.C. §§102 and 103 be reconsidered and withdrawn.

## V. Conclusion

In view of the above, Applicants respectfully submit that their claimed invention is allowable and ask that the rejections under 35 U.S.C. §102, the rejection under 35 U.S.C. §103 and the rejection under 35 U.S.C. §112 be reconsidered and withdrawn. Applicants respectfully submit that this case is in condition for allowance and allowance is respectfully solicited.

Amendment Under 37 C.F.R. §1.111

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If any points remain at issue which the Examiner feels may be best resolved through a

personal or telephone interview, the Examiner is kindly requested to contact the undersigned at

the local exchange number listed below.

If this paper is not timely filed, Applicants respectfully petition for an appropriate

extension of time. The fees for such an extension or any other fees that may be due with respect

to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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